

House Bill 1204

By: Representative Powell of the 29th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to exempt from such taxes sales to water and
3 sewer authorities created by local law; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 sales and use taxes, is amended by inserting immediately following paragraph (6.3) a new
8 paragraph to read as follows:

9 "(6.4) Sales to any local government authority created by local law which has as its
10 principal purpose the construction and operation of a water and sewer system;"

11 **SECTION 2.**

12 All laws and parts of laws in conflict with this Act are repealed.